



JOHN NAIMO
ACTING AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
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LOS ANGELES, CALIFORNIA 90012-3873
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September 30, 2014

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

57 SEP 30 2014

Sachi A. Hamai
**SACHI A. HAMAI
EXECUTIVE OFFICER**

**REQUEST TO APPROVE THE FINAL
BUDGET ADJUSTMENT FOR FISCAL YEAR 2013-14
ALL DISTRICTS
(4-VOTES)**

SUBJECT

Approval of the recommended action will authorize closing of the financial records and establish ending fund balance available.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Approve the final budget adjustment for Fiscal Year (FY) 2013-14.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the FY 2013-14 financial records and prepare various required financial reports.

JUSTIFICATION

A final budget adjustment is necessary to cover various appropriation overdrafts and appropriate overrealized proceeds of taxes to comply with GANN initiative requirements.

Implementation of Strategic Plan Goals

This action is consistent with the County's Strategic Plan Goal No. 1 of Operational Effectiveness/Fiscal Sustainability.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are adjustments to various obligated fund balances as follows:

Nonspendable for Long-Term Accounts Receivable

The County's budgetary and accounting policies require that fund balance be reserved for accounts receivable that are not collectible within one year. Such amounts are categorized as Nonspendable Fund Balance and are currently not available for appropriation. At the end of FY 2013-14, we evaluated the County's receivables and determined that certain programs accrued new receivables, which require additions to the reserves. We also reevaluated accounts receivable for which reserves were established in prior fiscal years to determine if those reserves can be released or adjusted downward. Listed below are the significant programs for which there were adjustments to reserves, due to changes in long-term accounts receivable:

Department of Public Health Programs

The Department of Public Health operates the Substance Abuse Prevention and Control Program (SAPC Program). During FY 2013-14, the entire amount of \$11.229 million of long-term receivables for the SAPC Program was determined to be uncollectible. Therefore, the accounts receivable, and its related reserves, have been reduced to zero. At the end of FY 2013-14, there is no longer a need for this reserve.

SB90 Programs

The State will not reimburse the County for FY 2013-14 SB90 revenues until FY 2015-16. There has been an ongoing pattern with SB90 revenues whereby the County receives payment on a delayed basis. During FY 2013-14, there was a net increase in long-term SB90 receivables of \$1.095 million. At the end of FY 2013-14, the SB90 long-term receivables and reserves were \$141.396 million.

Restricted for Utility Users' Taxes

In conjunction with voter approval of County Measure U, your Board adopted a policy to ensure that utility users' taxes are dedicated to unincorporated area services. At the

end of FY 2013-14, approximately \$30.423 million of such tax revenues was recognized in the General Fund and the associated expenditures remained pending for programs in unincorporated areas. Accordingly, the Restricted for Utility Users' Taxes account has been increased by this amount to ensure that these funds are set aside and restricted in accordance with your Board's directive.

Committed for Health Services Tobacco Settlement

We annually place tobacco settlement funds in a General Fund obligated fund balance for Health Services (Tobacco Settlement) as directed by your Board. Accordingly, this action increased the account balance by \$8.354 million in FY 2013-14. This amount consists of tobacco settlement revenues of \$4.066 million in excess of budget, interest earnings from unused funds of \$0.431 million, and unused funds that were previously allocated to Health Services, Public Health, and Capital Project budget units for tobacco programs of \$3.857 million.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

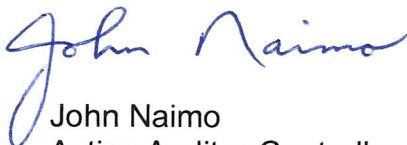
This action is in accordance with Government Code Sections 29125 through 29130 and will allow the County to demonstrate legal compliance with the budget.

This action does not include the adjustments required for the Department of Health Services (DHS). DHS is submitting a separate letter that discusses final budgetary transactions required for DHS General Fund organizations and the Hospital Funds.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

None.

Respectfully submitted,



John Naimo
Acting Auditor-Controller

JN:RGC:CY:JG:LS:bjj

H:\Word Processing\Board Letters\Budget Adjustments Yr-14

Attachments

c: William T Fujioka, Chief Executive Officer
Sachi A. Hamai, Executive Officer, Board of Supervisors

**AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:

GENERAL FUND-FINANCING ELEMENTS

A01-AO-80-8006-99999
ABX1 26 PROPERTY TAX REVENUE
RESIDUAL
INCREASE REVENUE 65,123,000

GENERAL FUND-FINANCING ELEMENTS

A01-AO-80-8031-99999
CUR SEC-SB 813 SUPPLEMENTAL
INCREASE REVENUE 31,613,000

GENERAL FUND-FINANCING ELEMENTS

A01-AO-81-8055-99999
AIRCRAFT ASSESSMENT
INCREASE REVENUE 7,474,000

NDR-NON-DEPT REG RECORDER

A01-CB-81-8057-10000-10007
DEED TRANSFER
INCREASE REVENUE 12,137,000

TOTAL

116,347,000

USES:

GENERAL FUND

A01-3307
APPROPRIATION FOR
CONTINGENCIES - GANN 116,347,000
INCREASE APPROPRIATION

TOTAL

116,347,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8003-47000

PROP TAXES-CURRENT-SEC
INCREASE REVENUE 7,172,000

PW-FLOOD CONTROL DISTRICT

B07-3307
APPROPRIATION FOR
CONTINGENCIES - GANN 15,369,000
INCREASE APPROPRIATION

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8006-47000
ABX1 26 PROPERTY TAX REVENUE
RESIDUAL
INCREASE REVENUE 5,092,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8094-47000
AB1290 STATUTORY CURRENT
YEAR PROPERTY TAX REVENUE
INCREASE REVENUE 1,475,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8007-47000
PROP TAXES-CURRENT-UNSEC
INCREASE REVENUE 132,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8031-47000
CUR SEC-SB 813 SUPPLEMENTAL
INCREASE REVENUE 1,221,000

ADOPTED
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COUNTY OF LOS ANGELES

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ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14

NONSPENDABLE FOR LONG-TERM RECEIVABLES PUBLIC HEALTH-SUBSTANCE
ABUSE PREVENTION & CONTROL (PH-SAPC)

SOURCES:

GENERAL FUND

A01-3021
NONSPENDABLE FOR LTR
PH-SAPC 11,229,404.26
DECREASE OBLIGATED FB BAL

TOTAL \$11,229,404.26

USES:

GENERAL FUND

A01-3301
OTHER FUND BALANCE
AVAILABLE 11,229,404.26
INCREASE FUND BALANCE

TOTAL \$ 11,229,404.26

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14

NONSPENDABLE FOR LONG-TERM RECEIVABLES SB90

| <u>SOURCES:</u> | | <u>USES:</u> | |
|------------------------|----------------------------|---------------------------|----------------------------|
| GENERAL FUND | | GENERAL FUND | |
| A01-3301 | | A01-3036 | |
| OTHER FUND BALANCE | | NONSPENDABLE FOR LTR SB90 | |
| AVAILABLE | 1,095,512 | | 1,095,512 |
| DECREASE FUND BALANCE | | INCREASE OBLIGATED FD BAL | |
| TOTAL | <u>\$ 1,095,512</u> | TOTAL | <u>\$ 1,095,512</u> |

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**AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-2014**

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

ARTS COMMISSION-ARTS PROGRAM

A01-BS-2000-28500-28520
SERVICES AND SUPPLIES 280,000
DECREASE APPROPRIATION

AUDITOR-CONTROLLER

A01-AU-2000-10700
SERVICES AND SUPPLIES 1,198,000
DECREASE APPROPRIATION

BOARD OF SUPERVISORS

A01-BS-2000-10010
SERVICES AND SUPPLIES 11,710,000
DECREASE APPROPRIATION

PARKS AND RECREATION

WN EQUESTRIAN CENTER IMPROVEMENTS

A01-CP-6014-65043-87102
CAPITAL ASSETS - B&I 495,000
DECREASE APPROPRIATION

PARKS AND RECREATION

HELEN KELLER PARK REMEDIATION

A01-CP-6014-65043-87237
CAPITAL ASSETS - B&I 90,000
DECREASE APPROPRIATION

PUBLIC LIBRARY

E. SAN GABRIEL VALLEY LIBRARY

A01-CP-6014-65044-77486
CAPITAL ASSETS - B&I 10,000,000
DECREASE APPROPRIATION

CAPITAL PROJECTS-VARIOUS

ELA COMMUNITY ARTS AND THEATRE CENTER

A01-CP-6014-65099-77154
CAPITAL ASSETS - B&I 1,397,000
DECREASE APPROPRIATION

PARKS AND RECREATION

A01-PK-1000-27640
SALARIES AND EMPLOYEE BENEFITS 532,000
DECREASE APPROPRIATION

USES:

GENERAL FUND

A01-3022
RESTRICTED FOR UTILITY USER TAX 15,300,000
INCREASE OBLIGATED FUND BAL

GENERAL FUND

A01-302A
RESTRICTED FOR LOCAL TAXES-UUT 15,123,000
INCREASE OBLIGATED FUND BAL

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-2014

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

PARKS AND RECREATION

A01-PK-2000-27640
SERVICES AND SUPPLIES 152,000
DECREASE APPROPRIATION

PARKS AND RECREATION

A01-PK-6030-27640
CAPITAL ASSETS-EQUIPMENT 55,000
DECREASE APPROPRIATION

EMERGENCY PREPAREDNESS & RESPONSE

A01-OE-2000-12600
SERVICES AND SUPPLIES 14,000
DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-6100-13690
OTHER FINANCING USES 3,951,000
DECREASE APPROPRIATION

PROVISIONAL FINANCING USES-VARIOUS

A01-CB-2000-13749-13760
SERVICES AND SUPPLIES 43,000
DECREASE APPROPRIATION

PUBLIC WORKS

A01-PW-2000-47000
SERVICES AND SUPPLIES 144,000
DECREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-1000-15681-15682
SALARIES AND EMPLOYEE BENEFITS 273,000
DECREASE APPROPRIATION

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-1000-15681-15692
SALARIES AND EMPLOYEE BENEFITS 273,000
DECREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-2000-15681-15682
SERVICES AND SUPPLIES 2,000
DECREASE APPROPRIATION

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-2000-15681-15692
SERVICES AND SUPPLIES 2,000
DECREASE APPROPRIATION

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SHERIFF-PATROL-CLEARING

A01-SH-1357-15681-15682
S&EB EXPENDITURE DISTRIBUTION 273,000
INCREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-5350-15681-15682
S&S EXPENDITURE DISTRIBUTION 2,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-2014

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-6030-15681-15692

| | |
|----------------------------|--------|
| CAPITAL ASSETS - EQUIPMENT | 53,000 |
| DECREASE APPROPRIATION | |

TREASURER-TAX COLLECTOR

A01-TT-1000-10950

| | |
|--------------------------------|--------|
| SALARIES AND EMPLOYEE BENEFITS | 34,000 |
| DECREASE APPROPRIATION | |

TOTAL

\$ 30,698,000

TOTAL

\$ 30,698,000

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**AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

COMMITTED FOR HEALTH SERVICES - TOBACCO SETTLEMENT

SOURCES:

NONDEPARTMENTAL OTHER THAN TAXES

A01-CB-94-9364-10000-10001

| | |
|--------------------|-----------|
| TOBACCO SETTLEMENT | 4,066,000 |
| INCREASE REVENUE | |

NON DEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-86-8605-13690

| | |
|------------------------|---------|
| INTEREST FROM TREASURY | |
| POOL DEPOSITS | 431,000 |
| INCREASE REVENUE | |

HEALTH SERVICES ADMINISTRATION

A01-HS-2000-20000

| | |
|------------------------|---------|
| SERVICES AND SUPPLIES | 484,000 |
| DECREASE APPROPRIATION | |

LAC+USC POST OCCUPANCY REFURB

A01-CP-6014-65036-87011

| | |
|------------------------|-----------|
| CAPITAL ASSETS - B&I | 3,373,000 |
| DECREASE APPROPRIATION | |

TOTAL GENERAL FUND

\$ 8,354,000

USES:

GENERAL FUND

A01 - 3096

| | |
|-------------------------------|-----------|
| COMMITTED FOR HS-TOBACCO | |
| SETTLEMENT | 8,354,000 |
| INCREASE OBLIGATED FD BALANCE | |

TOTAL GENERAL FUND

\$ 8,354,000

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14

NONSPENDABLE FOR DEPOSIT WITH OTHERS (3027)

SOURCES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE 1,264,990.64

DECREASE FUND BALANCE

TOTAL

\$ 1,264,990.64

USES:

GENERAL FUND

A01-3027

NONSPENDABLE FOR DEPOSIT
WITH OTHERS

1,264,990.64

INCREASE OBLIGATED FD BAL

TOTAL

\$ 1,264,990.64

ADOPTED
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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

NONSPENDABLE FOR LT RECEIVABLES (GENERAL FUND) - CBRC

SOURCES:

GENERAL FUND

A01-301A
NONSPENDABLE FOR LT
RECEIVABLES CBRC
(GENERAL FUND) 416,629.29
DECREASE OBLIGATED FD BAL

TOTAL \$ 416,629.29

USES:

GENERAL FUND

A01-3012
NONSPENDABLE FOR LT
RECEIVABLES CBRC
(HOSPITALS) 416,629.29
INCREASE OBLIGATED FD BAL

TOTAL \$ 416,629.29

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

NONSPENDABLE FOR LT RECEIVABLES (HOSPITALS) - CBRC

| SOURCES: | | USES: | |
|--|-------------------------------|-----------------------|-------------------------------|
| METROCORE NETWORK ENTERPRISE FD | | GENERAL FUND | |
| MN1-3012 | | A01-3301 | |
| NONSPENDABLE FOR LT | | OTHER FUND BALANCE | |
| RECEIVABLES CBRC | | AVAILABLE | 800.00 |
| (HOSPITALS) | 800.00 | INCREASE FUND BALANCE | |
| DECREASE OBLIGATED FD BAL | | | |
| VALLEYCARE NETWORK ENTERPRISE FD | | GENERAL FUND | |
| MN3-3012 | | A01-3301 | |
| NONSPENDABLE FOR LT | | OTHER FUND BALANCE | |
| RECEIVABLES CBRC | | AVAILABLE | 735.00 |
| (HOSPITALS) | 735.00 | INCREASE FUND BALANCE | |
| DECREASE OBLIGATED FD BAL | | | |
| LAC+USC HEALTHCARE NETWORK ENT FD | | GENERAL FUND | |
| MN4-3012 | | A01-3301 | |
| NONSPENDABLE FOR LT | | OTHER FUND BALANCE | |
| RECEIVABLES CBRC | | AVAILABLE | 8,399,189.03 |
| (HOSPITALS) | 8,399,189.03 | INCREASE FUND BALANCE | |
| DECREASE OBLIGATED FD BAL | | | |
| RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD | | GENERAL FUND | |
| MN7-3012 | | A01-3301 | |
| NONSPENDABLE FOR LT | | OTHER FUND BALANCE | |
| RECEIVABLES CBRC | | AVAILABLE | 339.64 |
| (HOSPITALS) | 339.64 | INCREASE FUND BALANCE | |
| DECREASE OBLIGATED FD BAL | | | |
| TOTAL | <u>\$ 8,401,063.67</u> | TOTAL | <u>\$ 8,401,063.67</u> |

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14

NONSPENDABLE FOR LT RECEIVABLE PROPOSITION 1A FROM THE STATE OF CALIFORNIA

SOURCES:

GDD-MALIBU FUND

GA5-3025

NONSPENDABLE FOR LT-

PROP 1A SECURITIZATION

DECREASE OBLIGATED FD BAL

39,798

USES:

GDD-MALIBU FUND

GA5-3301

FUND BALANCE AVAILABLE

INCREASE FUND BALANCE

39,798

TOTAL

\$ 39,798

TOTAL

\$ 39,798

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FISCAL YEAR 2013-14

NONSPENDABLE FOR LT RECEIVABLES ALHAMBRA-GARVEY

SOURCES:

GENERAL FUND

A01-3035

NONSPENDABLE FOR LT RCV -

ALHAMBRA-GARVEY

117,902

DECREASE RESERVE

TOTAL

\$ 117,902

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

117,902

INCREASE FUND BALANCE

TOTAL

\$ 117,902

ADOPTED
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COUNTY OF LOS ANGELES

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14

NONSPENDABLE FOR LT LOANS RECEIVABLE - WESTSIDE B&T CONSTRUCTION FEE DISTRICT

SOURCES:

EASTSIDE BMTCFD

B10-3301

| | |
|---------------------------------|-----------|
| OTHER FUND BALANCE AVAILABLE | 7,000,000 |
| DECREASE FUND BALANCE | |

BQT CYN BMTCFD

CN8-3301

| | |
|---------------------------------|------------|
| OTHER FUND BALANCE AVAILABLE | 10,500,000 |
| DECREASE FUND BALANCE | |

VALENCIA B&MTCF

V51-3301

| | |
|---------------------------------|-----------|
| OTHER FUND BALANCE AVAILABLE | 3,500,000 |
| DECREASE FUND BALANCE | |

TOTAL

21,000,000

USES:

EASTSIDE BMTCFD

B10-3030

| | |
|---|-----------|
| NONSPENDABLE FOR LT LOANS RECEIVABLE | 7,000,000 |
| INCREASE OBLIGATED FD BAL | |

BQT CYN BMTCFD

CN8-3030

| | |
|---|------------|
| NONSPENDABLE FOR LT LOANS RECEIVABLE | 10,500,000 |
| INCREASE OBLIGATED FD BAL | |

VALENCIA B&MTCF

V51-3030

| | |
|---|-----------|
| NONSPENDABLE FOR LT LOANS RECEIVABLE | 3,500,000 |
| INCREASE OBLIGATED FD BAL | |

TOTAL

21,000,000

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

SOURCES:

GENERAL FUND

A01-3307
APPROP FOR CONTINGENCIES-GANN 116,000
DECREASE APPROPRIATION

PUBLIC HEALTH-SAPC

A01-PG-2000-20400
SERVICES AND SUPPLIES 47,000
DECREASE APPROPRIATION

DCFS ASSISTANCE - KINGAP PROGRAM

A01-CH-88-8731-26440-26318
STATE AID-PUB ASSIST PROG 3,608,000
INCREASE REVENUE

DCFS ASSISTANCE - FOSTER CARE PROGRAM

A01-CH-5500-26440-26445
OTHER CHARGES 988,000
DECREASE APPROPRIATION

SHERIFF-GENERAL SUPPORT SERVICES

A01-SH-5500-15681-15687
OTHER CHARGES 15,194,000
DECREASE APPROPRIATION

SHERIFF-GENERAL SUPPORT SERVICES

A01-SH-6030-15681-15687
CAPITAL ASSETS - EQUIPMENT 1,879,000
DECREASE APPROPRIATION

SHERIFF-MEDICAL SERVICES BUREAU BUDGET UNIT

A01-SH-2000-15681-15693
SERVICES AND SUPPLIES 665,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-2000-15681-15683
SERVICES AND SUPPLIES 3,648,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-6030-15681-15683
CAPITAL ASSETS - EQUIPMENT 201,000
DECREASE APPROPRIATION

USES:

CHIEF INFORMATION OFFICE

A01-IO-1000-10070
SALARIES AND EMPLOYEE BENEFITS 110,000
INCREASE APPROPRIATION

CHIEF INFORMATION OFFICE

A01-IO-2000-10070
SERVICES AND SUPPLIES 5,000
INCREASE APPROPRIATION

CHIEF INFORMATION OFFICE

A01-IO-5500-10070
OTHER CHARGES 1,000
INCREASE APPROPRIATION

PUBLIC HEALTH-SAPC

A01-PG-5500-20400
OTHER CHARGES 47,000
INCREASE APPROPRIATION

DCFS ASSISTANCE - KINGAP PROGRAM

A01-CH-5500-26440-26318
OTHER CHARGES 4,596,000
INCREASE APPROPRIATION

SHERIFF-GENERAL SUPPORT SERVICES

A01-SH-1000-15681-15687
SALARIES AND EMPLOYEE BENEFITS 5,591,000
INCREASE APPROPRIATION

SHERIFF-GENERAL SUPPORT SERVICES

A01-SH-2000-15681-15687
SERVICES AND SUPPLIES 12,147,000
INCREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-1000-15681-15683
SALARIES AND EMPLOYEE BENEFITS 6,248,000
INCREASE APPROPRIATION

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SOURCES:

USES:

SHERIFF-DETECTIVE SERVICES

A01-SH-6800-15681-15683
INTRAFUND TRANSFERS 268,000
DECREASE APPROPRIATION

SHERIFF-MEDICAL SERVICES BUREAU BUDGET UNIT

A01-SH-1000-15681-15693
SALARIES AND EMPLOYEE BENEFITS 2,131,000
DECREASE APPROPRIATION

SHERIFF-ADMINISTRATION

A01-SH-2000-15681-15684
SERVICES AND SUPPLIES 1,217,000
DECREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-2000-15681-15685
SERVICES AND SUPPLIES 37,822,000
DECREASE APPROPRIATION

SHERIFF-PATROL CLEARING

A01-SH-1000-15681-15682
SALARIES AND EMPLOYEE BENEFITS 745,000
DECREASE APPROPRIATION

SHERIFF-PATROL-SPECIALIZED AND UNALLOCATED

A01-SH-1000-15681-15692
SALARIES AND EMPLOYEE BENEFITS 745,000
DECREASE APPROPRIATION

TOTAL SHERIFF

64,515,000

ALTERNATE PUBLIC DEFENDER

A01-AD-88-8947-15575
2011 REALIGNMENT-DISTRICT
ATTORNEY & PUBLIC DEFENDER 13,000
INCREASE REVENUE

DISTRICT ATTORNEY

A01-DA-88-8947-14030
2011 REALIGNMENT-DISTRICT
ATTORNEY & PUBLIC DEFENDER 40,000
INCREASE REVENUE

PUBLIC DEFENDER

A01-PD-88-8947-15200
2011 REALIGNMENT-DISTRICT
ATTORNEY & PUBLIC DEFENDER 29,000
INCREASE REVENUE

PSS-ADMINISTRATION

A01-SS-88-8921-25900
2011 REALIGNMENT-SOCIAL SERV 14,298,000
INCREASE REVENUE

SHERIFF-ADMINISTRATION

A01-SH-1000-15681-15684
SALARIES AND EMPLOYEE BENEFITS 1,217,000
INCREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-1000-15681-15685
SALARIES AND EMPLOYEE BENEFITS 37,822,000
INCREASE APPROPRIATION

SHERIFF-PATROL CLEARING

A01-SH-1357-15681-15682
S & EB EXPENDITURE DISTRIBUTION 745,000
INCREASE APPROPRIATION

SHERIFF-PATROL-UNINCORPORATED AREAS

A01-SH-1000-15681-15690
SALARIES AND EMPLOYEE BENEFITS 745,000
INCREASE APPROPRIATION

TOTAL SHERIFF

64,515,000

ALTERNATE PUBLIC DEFENDER

A01-AD-88-8944-15575
2011 REALIGNMENT-AB109 13,000
DECREASE REVENUE

DISTRICT ATTORNEY

A01-DA-88-8944-14030
2011 REALIGNMENT-AB109 40,000
DECREASE REVENUE

PUBLIC DEFENDER

A01-PD-88-8944-15200
2011 REALIGNMENT-AB109 29,000
DECREASE REVENUE

PSS-ADMINISTRATION

A01-SS-88-8727-25900
STATE-PUB ASSIST-ADMIN 14,298,000
DECREASE REVENUE

**AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

SOURCES:

PSS-CAL WORK OPPORTUNITY/RESP TO KIDS

A01-SS-88-8916-26300-26430
1991 REALIGNMENT-FAMILY SUPPORT 16,727,000
INCREASE REVENUE

PUBLIC WORKS

A01-PW-1000-47000
SALARIES AND EMPLOYEE BENEFITS 4,482,000
DECREASE APPROPRIATION

TOTAL GENERAL FUND \$ 104,863,000

WWD #33 ZN A SR2 REDEMPTION FUND

N60-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

WWD #39 1968-3 D S REDEMPTION FUND

N61-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

WWD #39A 1974-2 D S REDEMPTION FUND

N62-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #4 ZONE #76 TESORO ADOBE PARK

P31-PK-6100-52999
OTHER FINANCING USES 55,000
DECREASE APPROPRIATION

TESORO ADOBE PARK SPECIAL FUND

CA1-PK-94-9788-40530
NON GENERAL FUND REVENUE 55,000
INCREASE REVENUE

LLAD-LL #4 ZONE #65A FAIR OAKS RANCH PH2-3

P3J-3303
APPROP FOR CONTINGENCIES 2,000
DECREASE APPROPRIATION

FIRE DEPARTMENT-PREVENTION BUDGET UNIT

DA1-FR-2000-40100-40161
SERVICES AND SUPPLIES 198,000
DECREASE APPROPRIATION

FIRE DEPARTMENT-PREVENTION BUDGET UNIT

DA1-FR-6030-40100-40161
CAPITAL ASSETS - EQUIPMENT 32,000
DECREASE APPROPRIATION

USES:

PSS-CAL WORK OPPORTUNITY/RESP TO KIDS

A01-SS-88-8731-26300-26430
STATE AID-PUB ASSIST PROG 16,727,000
DECREASE REVENUE

PUBLIC WORKS

A01-PW-2000-47000
SERVICES AND SUPPLIES 4,482,000
INCREASE APPROPRIATION

TOTAL GENERAL FUND \$ 104,863,000

WWD #33 ZN A SR2 REDEMPTION FUND

N60-AC-6100-54624
OTHER FINANCING USES 1,000
INCREASE APPROPRIATION

WWD #39 1968-3 D S REDEMPTION FUND

N61-AC-6100-54679
OTHER FINANCING USES 1,000
INCREASE APPROPRIATION

WWD #39A 1974-2 D S REDEMPTION FUND

N62-AC-6100-54684
OTHER FINANCING USES 1,000
INCREASE APPROPRIATION

LLAD-LL #4 ZONE #76 TESORO ADOBE PARK

P31-PK-2000-52999
SERVICES AND SUPPLIES 55,000
INCREASE APPROPRIATION

TESORO ADOBE PARK SPECIAL FUND

CA1-PK-96-9911-40530
OPERATING TRANSFERS IN 55,000
DECREASE REVENUE

LLAD-LL #4 ZONE #65A FAIR OAKS RANCH PH2-3

P3J-PK-5500-52986
OTHER CHARGES 2,000
INCREASE APPROPRIATION

FIRE DEPARTMENT-PREVENTION BUDGET UNIT

DA1-FR-1000-40100-40161
SALARIES AND EMPLOYEE BENEFITS 393,000
INCREASE APPROPRIATION

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

57

SEP 30 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

**AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2013-14**

SOURCES:

FIRE DEPARTMENT-PREVENTION BUDGET UNIT

DA1-FR-92-9224-40100-40161
PLAN CHECKING-BUILDING 163,000
INCREASE REVENUE

FIRE DEPARTMENT-ADMINISTRATIVE BUDGET UNIT

DA1-FR-2000-40100-40111
SERVICES AND SUPPLIES 145,000
DECREASE APPROPRIATION

FIRE DEPARTMENT - EXECUTIVE BUDGET UNIT

DA1-FR-2000-40100-40129
SERVICES AND SUPPLIES 6,000,000
DECREASE APPROPRIATION

FIRE DEPARTMENT - EXECUTIVE BUDGET UNIT

DA1-FR-6030-40100-40129
CAPITAL ASSETS - EQUIPMENT 6,500,000
DECREASE APPROPRIATION

FIRE DEPARTMENT - FINANCING ELEMENTS BUDGET UNIT

DA1-FR-80-8006-40100-40109
ABX1 26 PROPERTY TAX REVENUE RES 13,250,000
INCREASE REVENUE

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

57 SEP 30 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

TOTAL FIRE DEPARTMENT 26,288,000

PUBLIC WORKS - INTERNAL SERVICE FUND

B04-PW-2000-47000
SERVICES AND SUPPLIES 4,482,000
DECREASE APPROPRIATION

LINKAGES SUPPORT PROGRAM FUND

GQ7-3017
COMMITTED FOR PROGRAM
EXPANSION \$ 54,000
DECREASE OBLIGATED FD BAL

TOTAL NON GENERAL FUND \$ 30,939,000

GRAND TOTAL \$ 135,802,000

USES:

FIRE DEPARTMENT-ADMINISTRATIVE BUDGET UNIT

DA1-FR-1000-40100-40111
SALARIES AND EMPLOYEE BENEFITS 145,000
DECREASE APPROPRIATION

FIRE DEPARTMENT - ADMINISTRATIVE BUDGET UNIT

DA1-FR-1000-40100-40111
SALARIES AND EMPLOYEE BENEFITS 800,000
INCREASE APPROPRIATION

FIRE DEPARTMENT - PREVENTION BUDGET UNIT

DA1-FR-1000-40100-40161
SALARIES AND EMPLOYEE BENEFITS 1,700,000
INCREASE APPROPRIATION

FIRE DEPARTMENT - OPERATIONS BUDGET UNIT

DA1-FR-1000-40100-40215
SALARIES AND EMPLOYEE BENEFITS 16,000,000
INCREASE APPROPRIATION

FIRE DEPARTMENT - LEADERSHIP AND PROF STANDARDS BU

DA1-FR-1000-40100-40526
SALARIES AND EMPLOYEE BENEFITS 5,000,000
INCREASE APPROPRIATION

FIRE DEPARTMENT - OPERATIONS BUDGET UNIT

DA1-FR-2000-40100-40215
SERVICES AND SUPPLIES 2,000,000
INCREASE APPROPRIATION

FIRE DEPARTMENT - SPECIAL SERVICES BUDGET UNIT

DA1-FR-6030-40100-40191
CAPITAL ASSETS - EQUIPMENT 250,000
INCREASE APPROPRIATION

TOTAL FIRE DEPARTMENT 26,288,000

PUBLIC WORKS - INTERNAL SERVICE FUND

B04-PW-1000-47000
SALARIES AND EMPLOYEE BENEFITS 4,482,000
INCREASE APPROPRIATION

LINKAGES SUPPORT PROGRAM FUND

GQ7-3301
OTHER FUND BALANCE
AVAILABLE \$ 54,000
INCREASE FUND BALANCE

TOTAL NON GENERAL FUND \$ 30,939,000

GRAND TOTAL \$ 135,802,000